Michigan Department of Treasury Local Unit Retirement System Summary As of March 12, 2018

| | | Local | Preliminary |
|----------------|---|-----------|------------------------|
| County | Local Unit Name | Unit Type | Underfunded Status |
| Baraga | Baraga | Village | Retirement Pension |
| Baraga | L'anse | Village | Retirement Pension |
| Barry | Hastings | City | Retirement Health Care |
| Bay | Bay City | City | Retirement Health Care |
| Bay | Bay Metropolitan Transportation Authority | Authority | Both |
| Bay | Essexville | City | Retirement Health Care |
| Berrien | Benton Harbor | City | Retirement Pension |
| Branch | Union City | Village | Retirement Health Care |
| Calhoun | Battle Creek | City | Retirement Pension |
| Calhoun | Marshall | City | Retirement Health Care |
| Calhoun | Marshall District Library | Library | Both |
| Charlevoix | Boyne City Housing Commission | Authority | Retirement Pension |
| Chippewa | Sault Ste Marie | City | Retirement Pension |
| Chippewa | Sault Ste Marie City Housing Commission | Authority | Retirement Health Care |
| Clare | Mi Works!- Region 7b Consortium | Authority | Retirement Health Care |
| Clinton | St Johns | City | Retirement Pension |
| Delta | Escanaba | City | Retirement Pension |
| Delta | Gladstone | City | Retirement Pension |
| Dickinson | Iron Mountain | City | Both |
| Dickinson | Norway | City | Retirement Pension |
| Eaton | Charlotte Community Library | Library | Both |
| Eaton | Eaton Rapids | City | Both |
| Eaton | Grand Ledge Area Emergency Services Authority | Authority | Retirement Health Care |
| Genesee | Beecher Metropolitan District | Authority | Retirement Health Care |
| Genesee | Burton | City | Retirement Pension |
| Genesee | Davison | City | Both |
| Genesee | Davison Richfield Senior Citizens Authority | Authority | Retirement Pension |
| Genesee | Flint | City | Both |
| Genesee | Flushing | City | Both |
| Genesee | Montrose | City | Retirement Health Care |
| Genesee | Mount Morris Charter Township | Township | Both |
| Genesee | Richfield | Township | Retirement Health Care |
| Gogebic | Ironwood | City | Retirement Pension |
| Grand Traverse | Traverse City Light & Power | Authority | Retirement Pension |
| Ingham | Capital Region Airport Authority | Authority | Retirement Health Care |
| Ingham | East Lansing | City | Retirement Pension |
| Ingham | Lansing | City | Both |
| Ionia | Ionia | City | Retirement Pension |
| Ionia | Saranac Village Housing Commission | Authority | Retirement Pension |
| losco | Tawas Police Authority | Authority | Retirement Pension |
| Iron | Crystal Falls | City | Both |
| Iron | West Iron County Sewer Authority | Authority | Retirement Pension |
| Jackson | Jackson | City | Retirement Pension |

Updated: 03/12/2018

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| County | Local Unit Name | Unit Type | Underfunded Status |
| Jackson | Summit | Township | Retirement Pension |
| Kalamazoo | Vicksburg District Library | Library | Retirement Pension |
| Kent | Grand Rapids City Housing Commission | Authority | Retirement Health Care |
| Kent | Wyoming | City | Retirement Health Care |
| Lapeer | Lapeer | City | Retirement Health Care |
| Livingston | Howell | City | Retirement Pension |
| Livingston | Howell Area Fire Authority | Authority | Retirement Health Care |
| Macomb | Bruce | Township | Retirement Health Care |
| Macomb | Center Line | City | Both |
| Macomb | Eastpointe | City | Retirement Pension |
| Macomb | Fraser | City | Both |
| Macomb | Mount Clemens | City | Retirement Health Care |
| Macomb | New Baltimore | City | Retirement Health Care |
| Macomb | Romeo | Village | Retirement Health Care |
| Macomb | Southeast Macomb Sanitary District | Authority | Retirement Health Care |
| Macomb | St Clair Shores | City | Both |
| Macomb | Warren | City | Retirement Health Care |
| Marquette | Marquette City Board Of Light And Power | Authority | Both |
| Midland | Midland | City | Retirement Pension |
| Montcalm | White Pine District Library | Library | Retirement Pension |
| Muskegon | Muskegon Housing Commission | Authority | Retirement Pension |
| Muskegon | Norton Shores | City | Retirement Pension |
| Newaygo | Fremont | City | Retirement Pension |
| Oakland | Berkley | City | Retirement Health Care |
| Oakland | Bloomfield Charter | Township | Retirement Health Care |
| Oakland | Bloomfield Twp Public Library | Library | Retirement Health Care |
| Oakland | Clawson | City | Retirement Pension |
| Oakland | Hazel Park | City | Both |
| Oakland | Holly | Village | Retirement Pension |
| Oakland | Huntington Woods | City | Retirement Pension |
| Oakland | Madison Heights | City | Both |
| Oakland | Oak Park | City | Both |
| Oakland | Pontiac | City | Retirement Health Care |
| Oakland | Southfield | City | Retirement Health Care |
| Oceana | Hart | City | Retirement Health Care |
| Ontonagon | Ontonagon | Village | Retirement Pension |
| Ottawa | Coopersville Area District Library | Library | Retirement Pension |
| Presque Isle | Rogers City | City | Retirement Pension |
| Saginaw | Saginaw | City | Both |
| Saginaw | St Charles | Village | Retirement Pension |
| Sanilac | Croswell | City | Retirement Pension |
| Sanilac | Lexington | Village | Retirement Health Care |
| Schoolcraft | Manistique | City | Retirement Pension |
| St Clair | Marine City | City | Retirement Health Care |
| St Clair | Marysville | City | Retirement Pension |
| St Clair | Port Huron | City | Retirement Pension |

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| County | Local Unit Name | Unit Type | Underfunded Status |
| Washtenaw | Milan | City | Retirement Pension |
| Washtenaw | Milan Public Library | Library | Retirement Pension |
| Washtenaw | Saline Area Fire Department Authority | Authority | Retirement Health Care |
| Wayne | Allen Park | City | Retirement Health Care |
| Wayne | Dearborn | City | Retirement Health Care |
| Wayne | Dearborn Heights | City | Retirement Health Care |
| Wayne | Ecorse | City | Retirement Pension |
| Wayne | Garden City | City | Retirement Health Care |
| Wayne | Gibraltar | City | Retirement Health Care |
| Wayne | Grosse Ile Township | Township | Retirement Pension |
| Wayne | Grosse Pointe Farms | City | Retirement Health Care |
| Wayne | Grosse Pointe Woods | City | Retirement Health Care |
| Wayne | Hamtramck | City | Retirement Pension |
| Wayne | Highland Park | City | Retirement Pension |
| Wayne | Lincoln Park | City | Both |
| Wayne | Northville City Parks & Recreation Commission Authority | Authority | Retirement Health Care |
| Wayne | Plymouth | City | Retirement Pension |
| Wayne | Redford Charter Township | Township | Both |
| Wayne | River Rouge | City | Retirement Health Care |
| Wayne | Riverview | City | Retirement Health Care |
| Wayne | Rockwood | City | Retirement Health Care |
| Wayne | Romulus | City | Retirement Health Care |
| Wayne | Southgate | City | Both |
| Wayne | Suburban Mobility Authority For Regional Transportation | Authority | Retirement Health Care |
| Wayne | Trenton | City | Both |
| Wayne | Wayne | City | Both |
| Wayne | Westland | City | Both |
| Wayne | Woodhaven | City | Retirement Health Care |